

APPENDIX A – MATERIAL TOPICS

Determination of Material Topics

When we determine a process for material sustainability topics, we do so by referring to the Global Reporting Initiative’s (GRI) impact materiality (or double materiality) process as shown in Figure A-1.

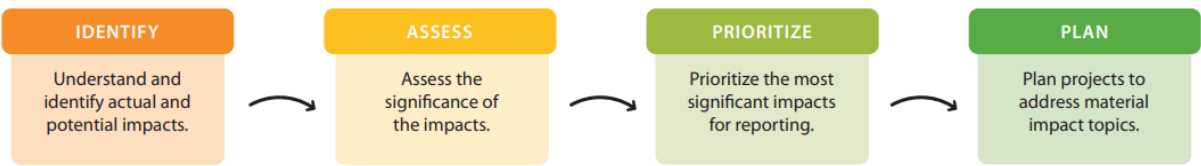


Figure A-1. Croptimistic Materiality Assessment (adapted from (Global Reporting Initiative, 2021)).

Research, benchmarking, and carefully analyzing the meaning behind our core mission, vision and values is how we uncovered our impacts. For financial materiality, key topics from Sustainable Accounting Standards Board were identified, based on the relevant SASB industry types of Hardware, Software & IT Services, and Professional & Commercial Services. To identify impact materiality topics, the GRI sustainability framework was used alongside the B-Corp framework. Our key impact topics are shown in Table A-1.

Our stakeholders can be divided into three groups depending on their exposure to impacts from the business operations: Primary, Secondary and Tertiary, as shown in Figure A-2.



Figure A-2. Croptimistic Stakeholder Map

After capturing the feedback and understanding of our owners and employees in 2023, we took our assessment further in 2024 by surveying our customers to better understand what’s important to them. This feedback allowed us to structure our sustainability efforts in FY2024 to focus on the most pressing areas. Our projects are shown in Table A-2.

Table A-1. Cromptimistic Lists of Material Topics

Cromptimistic Topics	Context for Cromptimistic	SDGs	GRI	SASB	B-Corp
Local (direct) Economic Impact	Cromptimistic's minimum wage (e.g. living wage), local hiring of senior staff		202-Market Presence; 413 Local Communities; 13.12 Local Communities; 13.21 Living income and living wage		Community - Economic Impact
Local (indirect) Economic Impact	Highlight Cromptimistic's benefits to local communities (e.g. small-town economic support)		203-Indirect Economic Impacts; 413-Local Communities; 13.12 Local Communities		Community - Economic Impact
Procurement/ Supplier Policy	Supplier Policy including Code of Ethics - "what defines a Cromptimistic preferred supplier and why?"		204-Procurement Practices; 308-Supplier Environmental Assessment; 408-Child Labour; 409-Forced or Compulsory Labour; 414-Supplier Social Assessment; 13.22 Economic Inclusion	Supply Chain Management; Materials Sourcing;	Supply Chain Management
Professional and Corporate Ethics	Ethics for staff (professional ethics and general ethics) plus corporate ethics		205-Anti-Corruption; 409-Forced or Compulsory Labour	Professional Integrity	Ethics & Transparency
Corporate Purpose	Corporate mission/vision/values with linkage to sustainability topics	 			Ethics & Transparency; Mission & Engagement; Mission Locked
Marketing Standards	Ensure that our products and services are properly labelled/marketed according to both regulations and voluntary codes.		417-Marketing and Labelling	Professional Integrity; Environmental Footprint of Hardware; Product Lifecycle Management	Customer Stewardship; Ethics & Transparency
GHG Emissions Inventory and Reduction Targets	GHG emissions baseline year and set reduction targets		305-Emissions	Energy Management; Environmental Footprint of Hardware	Air & Climate
Energy Use Policy	Corporate policy for energy use in alignment with emissions reduction targets		302-Energy	Energy Management	Air & Climate; Environmental Management;
Waste and Water Use Policy	Corporate policy for water use and waste disposal/recycling	 	301-Materials; 303-Water and Effluents; 306-Effluents and Waste; 306-Waste	Environmental Footprint of Hardware; Materials Sourcing; Product Lifecycle Management	Resource Conservation; Water
Impact on Natural Ecosystems	Cromptimistic's products/services impact on climate resilience, ecosystem & soil health, and the efficient use of pesticides and fertilizers.		13.2 Climate adaptation and resilience; 13.3 Biodiversity; 13.4 Natural Ecosystem conversion; 13.5 Soil health; 13.6 Pesticides use	Employee Engagement; Recruiting & Managing a Global, Diverse and Skilled Workforce	Land & Life; Resource Conservation; Environmental Management; Resource Conservation; Water; Air & Climate
Professional Development and Training	Professional development plans and training programs for employee development		404-Training & Education	Employee Engagement; Recruiting & Managing a Global, Diverse and Skilled Workforce	Engagement and Satisfaction
Employee Engagement	Engagement of employees.		401-Employment	Employee Engagement; Recruiting & Managing a Global, Diverse and Skilled Workforce	Engagement & Satisfaction
Employee Health and Safety	Employee physical safety as well as mental and physical health and wellness		401-Employment; 403-Occupational Health & Safety		Health, Wellness, & Safety
Data Security	Internal and external data security.		418-Customer Privacy	Data Privacy & Freedom of Expression; Data Security	Customer Stewardship
Fair Outcomes	Policies and approaches to issues related to valuing fair outcomes for all employees and consideration of fair outcomes for indirect stakeholders.		405-Diversity and Equal Opportunity; 406-Non-discrimination; 13.13-Land and resource rights; 13.14-Rights of Indigenous peoples; 13.15-Non-discrimination and equal opportunity	Employee Diversity & Inclusion; Recruiting & Managing a Global, Diverse and Skilled Workforce	Diversity, Equity, & Inclusion

Table A-2. Cromptimistic Sustainability Projects FY2024.

Project List	Description
Community Investment / Impact	Implemented policy describing how Cromptimistic meets their mission and values in regard to community investment (donations, volunteer hours for staff, activities supported).
Fair Outcomes	Assessed current state against Global Diversity Equity Inclusion Benchmarks (GDEIB) to produce initiatives for 2024.
Procurement Practices	Implemented responsible procurement policy specifying how Cromptimistic approaches who they purchase from and why, including preferences for local suppliers, environmental preferences, and avoiding child labour and modern slavery.
Environmental Management System	Developed and assessed methodologies to track energy (emissions), waste, and water with an emphasis on tools for mobile emissions.
Mission/Vision/Purpose/Values	Clear statement of Cromptimistic's Mission/Vision and core values published widely.
Employee Engagement	Developed of a suite of initiatives/policies that further enhanced employee engagement.
Safety Management System	Established safety committee and developed Cromptimistic Health and Safety policy draft.
SWAT SUSTAINABILITY Reporting	Developed Cromptimistic's service offering to partners/customers to provide field/farm-level environmental sustainability reporting (4R Nutrient Stewardship Report and SWAT Sustainability Report).

APPENDIX B – GREENHOUSE GAS INVENTORY

Croptimistic's GHG emissions were calculated based on the GHG Protocol with FY2023 as the base year for Scope 1 and Scope 2 emissions. Emissions factors were taken from [Emission factors and reference values : Canada's greenhouse gas offset credit system](#). The Scope 1 and 2 emissions were calculated for the Canadian operations only; those contributed from the Australian and USA (offices opened halfway through the year) were not included in FY2024. The USA and Australian entity emissions will be included in FY2025 calculations.

Total Scope 1 and 2 emissions

	2023	2024
	tonnes CO ₂ e	
Scope 1	504.23	475.73
Scope 2	45.72	51.96
Total	549.95	527.70

Croptimistic measures emissions intensity based on a unit of directly serviced acres. In FY2024, Croptimistic directly serviced 1,622,006 acres. Emissions from the provision of SWAT MAPS services by our Agronomy Partners are Scope 3 emissions and not included in this inventory.

Emissions Intensity

	2023		2024	
	tonnes CO ₂ e/ serviced acre	kg CO ₂ e/ serviced acre	tonnes CO ₂ e/ serviced acre	kg CO ₂ e/ serviced acre
Scope 1	3.73E-4	0.37	2.93E-4	0.29
Scope 2	2.97E-5	0.03	3.20E-5	0.03
Total	4.0E-04	0.40	3.25E-4	0.33

Emissions Data for all six GHGs (tonnes CO₂e)

Year	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆
2023	491.24	0.01	0.01	0.00	0.00	0.00
2024	473.88	0.02	0.00	0.00	0.00	0.00

APPENDIX C – GRI CONTENT INDEX

Croptimistic Technology Inc. has reported with reference to the GRI Standards for the period Jan 1 – Dec 31, 2024.

GRI content index		
Statement of use	Croptimistic Technology Inc. has reported the information cited in this GRI content index for the period Jan 1 - Dec 31, 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION OR DETAIL
GRI 2: General Disclosures 2021	2-1 Organizational details	<i>Unlocking the Future of Sustainability</i> Croptimistic Technology Inc. Privately owned corporation
	2-2 Entities included in the organization's sustainability reporting	<i>Unlocking the Future of Sustainability</i>
	2-3 Reporting period, frequency and contact point	Jan 1, 2024 to Dec 31, 2024; Published annually with financial statements April 2025; Contact: bonnie.dobchuk@swatmaps.com
	2-4 Restatements of information	No restatements
	2-5 External assurance	CEO and Senior Managers involved in report development. No external assurance provided.
	2-6 Activities, value chain and other business relationships	<i>Figure 1. Croptimistic Value Chain</i>
	2-7 Employees	<i>Unlocking Potential in our People--Employees</i>
	2-8 Workers who are not employees	<i>Unlocking Potential in our People--Employees</i>
	2-9 Governance structure and composition	<i>Governance</i>
	2-10 Nomination and selection of the highest governance body	Board of Directors appointed by shareholder vote.
	2-11 Chair of the highest governance body	Chair of the Croptimistic Board of Directors: Greg Stewart
	2-12 Role of the highest governance body in overseeing the management of impacts	Accountability for sustainability resides with the CEO. Board of Directors reviews sustainability projects and approves Sustainability impacts to strategic plan.
	2-13 Delegation of responsibility for managing impacts	<i>Governance</i>
	2-14 Role of the highest governance body in sustainability reporting	Accountability for sustainability resides with the CEO. Board of Directors reviews sustainability projects, materiality assessments, and approves Sustainability impacts to strategic plan.
	2-15 Conflicts of interest	No declared conflicts of interest.
	2-16 Communication of critical concerns	<i>Unlocking Potential in our People - We Value Fair Outcomes</i> ; External critical concerns communicated via informal channels via the CEO
	2-17 Collective knowledge of the highest governance body	No measures taken in F2024
	2-18 Evaluation of the performance of the highest governance body	No processes in place in F2024

	2-19 Remuneration policies	<i>Unlocking the Potential in our People - Remuneration & Performance Management Program & RRSP Pension Plan</i> ; CEO and CTO compensation determined by the Board of Directors
	2-20 Process to determine remuneration	<i>Unlocking the Potential in our People - Remuneration</i>
	2-21 Annual total compensation ratio	not reported due to Confidentiality Constraints
	2-22 Statement on sustainable development strategy	<i>Message from the CEO & Unlocking Impact: from Mission to Reality - Our Sustainability Strategy</i>
	2-23 Policy commitments	No external policy commitment. Internal policy outlined in <i>Business Practices</i>
	2-24 Embedding policy commitments	<i>Business Practices - Responsible Procurement</i>
	2-25 Processes to remediate negative impacts	<i>Unlocking Potential in our People - We Value Fair Outcomes</i> ; External concerns communicated via informal channels to the CEO
	2-26 Mechanisms for seeking advice and raising concerns	<i>Unlocking Potential in our People - We Value Fair Outcomes</i>
	2-27 Compliance with laws and regulations	No instances of non-compliance with laws and regulations to report in FY2024
	2-28 Membership associations	No significant role in membership associations.
	2-29 Approach to stakeholder engagement	<i>Unlocking Impact: From Mission to Reality - Stakeholder Engagement & Materiality</i>
	2-30 Collective bargaining agreements	No employees are covered by collective bargaining agreements. No collective bargaining agreements are used to determine working conditions or terms of employment.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<i>Unlocking Impact: From Mission to Reality - Stakeholder Engagement & Materiality</i>
	3-2 List of material topics	<i>Appendix A - Material Topics</i>
	3-3 Management of material topics	<i>Appendix A - Material Topics</i>
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>Unlocking Potential in Our People - Minimum Wage</i>
	202-2 Proportion of senior management hired from the local community	100% of senior management has been hired from local communities
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<i>Our Community Impact</i>
	203-2 Significant indirect economic impacts	<i>Our Community Impact</i>
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Policy to prioritize local suppliers rolled out in F2024 see <i>Business Practices - Responsible Procurement</i>
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	No formal risk assessment taken in F2024. Croptimistic operates directly only in NA and AUS areas with very low risk for corruption.
	205-2 Communication and training about anti-corruption policies and procedures	<i>Business Practices</i>
	205-3 Confirmed incidents of corruption and actions taken	No incidents of corruption in F2024.

GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>Environmental Stewardship - Greenhouse Gas Emissions</i>
GRI 303: Water and Effluents 2018	303-5 Water consumption	Key sources of water consumption itemized.
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Operational Sites listed in <i>Unlocking the Future of Sustainability</i> . No operational sites are in or adjacent to protected areas or areas of high biodiversity value.
	304-2 Significant impacts of activities, products and services on biodiversity	No significant impacts of operational sites on biodiversity. WWF Biodiversity Risk Assessment: Physical Risk is Low: Avg: 2.2 (highest 2.54) Reputational Risk is Low: Avg: 2.1 (highest 2.25)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<i>Environmental Stewardship - Greenhouse Gas Emissions</i>
	305-2 Energy indirect (Scope 2) GHG emissions	<i>Environmental Stewardship - Greenhouse Gas Emissions</i>
	305-3 Other indirect (Scope 3) GHG emissions	Scope 3 GHG emissions not estimated for F2024
	305-4 GHG emissions intensity	<i>Environmental Stewardship - Greenhouse Gas Emissions</i>
	305-5 Reduction of GHG emissions	No reduction target set; small reduction in emissions observed between 2023 and 2024
	305-6 Emissions of ozone-depleting substances (ODS)	No ozone emissions in F2024
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	No NOx or SOx emissions in F2024
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<i>Environmental Stewardship - Water & Waste</i> ; Main sources of waste are office waste streams and waste & packaging from Humboldt manufacturing facility.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	<i>Business Practices - Responsible Procurement</i>
	308-2 Negative environmental impacts in the supply chain and actions taken	No suppliers were identified as having significant environmental impacts.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<i>Unlocking Potential in our People - New Hires & Turnover</i>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<i>Unlocking Potential in our People - Benefits</i>
	401-3 Parental leave	<i>Unlocking Potential in our People - Parental Leave</i>
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<i>Unlocking Potential in our People - Health & Safety</i>
	403-4 Worker participation, consultation, and communication on occupational health and safety	<i>Unlocking Potential in our People - Health & Safety</i>

	403-5 Worker training on occupational health and safety	Committee co-chairs completed OH&S Level 1 training; WHMIS training
	403-6 Promotion of worker health	<i>Unlocking Potential in our People - Benefits</i>
	403-8 Workers covered by an occupational health and safety management system	<i>Unlocking Potential in our People - Health & Safety</i>
	403-9 Work-related injuries	No work-related injuries in F2024
	403-10 Work-related ill health	No work-related ill health in F2024
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<i>Unlocking Potential in our People - Training & Development</i> ; training is not internally tracked by hours.
	404-2 Programs for upgrading employee skills and transition assistance programs	<i>Unlocking Potential in our People - Training & Development</i>
	404-3 Percentage of employees receiving regular performance and career development reviews	<i>Unlocking Potential in our People - Performance Management Program</i>
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<i>Unlocking Potential in our People - We Value Fair Outcomes</i>
	405-2 Ratio of basic salary and remuneration of women to men	Information unavailable at the granularity required due to employee confidentiality concerns.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents or corrective action in F2024
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	No operations or suppliers at significant risk for child labour
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	No operations or suppliers at significant risk for child labour
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<i>Community Impact</i>
	413-2 Operations with significant actual and potential negative impacts on local communities	None of the Croptimistic operations have actual or potential negative impacts on local communities.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<i>Business Practices - Responsible Procurement</i>
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<i>Business Practices</i>
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>Data Integrity, Security & Privacy</i>